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A S U B M I S S I O N

TO

THE ONTARIO COMMITTEE ON TAXATION

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By The

ONTARIO SCHOOL TRUSTEES' & RATEPAYERS' ASSOCIATION
(Incorporated).

November, 1963.

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ONTARIO SCHOOL TRUSTEES' & RATEPAYERS' ASSOCIATION (Inc.)

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TO THE CHAIRMAN AND MEMBERS OF THE ONTARIO COMMITTEE ON TAXATION.

The Ontario School Trustees' & Ratepayers' Association, Incorporated, is the only Association in Ontario which is completely representative of municipal opinion, in that it contains within its structure four sections, namely, The Urban (Elementary and Secondary) Section; The Rural and Township School Area Section; The Separate Schools Section and The County and Municipal Councils Section.

The Association is a non-profit organization and has been an active factor and participant in educational thought and progress in Ontario for almost eighty years.

It is, and always has been, conscious of the fact that the various Provincial Governments, in their turn, have been deeply aware of their responsibility in and to Ontario's educational system.

At the same time, because education is a national service, absorbing an increasing share of the total revenue of all provincial governments, the Association would record its belief that there is need for a national view point when any and every area affecting the lives and welfare of the citizens of the Dominion is under scrutiny and consideration.

The appointment of Provincial Committees and a Royal Commission on Taxation indicates realization of the need for sound and thorough planning in charting the economic course of the Provinces and the Dominion.

The suggestion of close Provincial and Dominion co-operation in an integrated and comprehensive review of taxation - this most important area - is therefore both welcome and commendable.

G E N E R A L

The Ontario School Trustees' & Ratepayers' Association believes that there are certain principles involved in taxation policy which should be carefully considered by The Ontario Committee on Taxation. It suggests that these principles must form the basis of taxation policy if our Province and Nation are to progress and if our citizens are to be fairly treated. In many tax fields these principles are already

being applied; in others they are, to a large extent, ignored.

The Association favours a sound plan which would more nearly equalize the burden of taxation on real estate for education. It favours, also, the initiation of a progressive programme to establish larger units of administration and teaching in rural areas and in smaller urban areas where required.

It suggests that services which are of general benefit to society as a whole should be financed largely on the basis of ability to pay - e.g. education from income tax, corporation tax, retail sales tax &c.

It suggests that services which provide a peculiar benefit to the users should be financed largely by a levy against the users - e.g. roads from gasoline tax and licence fees.

It suggests that services which benefit local communities only should be financed largely by the community - e.g. fire protection from real estate.

However, if a community desires to maintain complete local control of a service of more general benefit, then it would seem reasonable that a comparable share of the funds to maintain such service should be locally raised.

The Association believes that the ownership of real estate is no longer proof of ability to pay - if it ever were. Industries with comparable assessments have a wide and varying range of profits. This is true also of families, places of residence and incomes. It is equally true of farmers and their farm houses and lands AND incomes compared to owners of houses, lots and their incomes.

Thus real estate should not be taxed as a source of funds to provide for services of a general nature. Injustices are inevitable and the proper distribution of local tax revenue seriously imbalanced.

R E C O M M E N D A T I O N S

The Ontario School Trustees' & Ratepayers' Association recommends, therefore, that the Province request additional funds from the Dominion (to be paid either directly or indirectly) to support elementary and secondary education to a greater extent than it is doing or is able to do at the present time. This is based on the

fact that to-day a graduate's contribution is seldom confined to his own community or province.

The Association recommends that 80% (eighty per cent) of elementary and secondary educational costs be borne by the Province on the basis of the proposed Ontario Foundation Tax Plan.

A D D E N D A.

Because the Ontario Committee on Taxation has the power to recommend, it would be to provincial advantage for the Committee to consider the area of tax reduction as well as tax increase, in the same spirit and for the same reason as is presently being done in the United States of America, and has been done with considerable national benefit in Great Britain. Some justification for this suggestion appears in the evidence contained in business reports in Canada itself in October.

A damning indictment too often heard is that "If a business man were to operate his business as governments do, he would be bankrupt in no time". The majority of politicians who make up governments appear to be more concerned with projecting images of great generosity (with the taxpayers' money) than with giving serious thought to climbing taxes and their affect on the taxpayer, the nation's economy and its international credit rating.

W A S T E O F T H E T A X D O L L A R.

HUMAN.

A major national problem is that of students dropping out of school inadequately educated and trained.

The Association would recommend stricter and closer supervision of the qualifications and compatability of those entering and thereafter being entrusted with the profession of teaching. Stronger and more direct control by teachers' professional organizations is suggested. The premise is that such supervision would result in improved teaching personnel and reduction in the number of students dropping out.

MATERIAL.

The Association is concerned with the waste, because of inadequate use being made, of material holdings - e.g. the thirty hour weekly

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student use of school buildings for less than ten months of the year.

Closer and stronger liaison is recommended between the several municipal bodies (councils, school boards and commissions) in order that informed and intelligent efforts be made to have all school buildings used to better advantage.

In smaller centres school boards and councils could well use the same board rooms.

It was pointed out by architects at the recent Conference on School Design that swimming pools and libraries in schools could be designed and built in such a way that they could be closed off from the main school areas and used by the general adult population after school hours.

SCHOOL DAY.

The Association recommends that exploration be made of the possibility and desirability of extending the school day to provide opportunity for additional supervised study periods for the students. It is pointed out that one of the major advantages enjoyed by students in private schools is in the area of supervised study.

SCHOOL TERM.

The Association recommends thorough study of the school term. It would seem to be ordinary common sense to obtain maximum use of expensive school plants.

It is desired to commend those school boards which presently operate summer enrichment courses, courses for students who have failed in one or two subjectsand courses for students whose progress, for one reason or another, has not indicated likelihood of success in the following year.

ELECTED AND APPOINTED REPRESENTATIVES AND APPOINTED OFFICIALS.

In the business world, training and in-service training are considered essential.

The Association considers such training just as necessary for those who administer the various municipal jurisdictions.

It recommends that the interested Departments of the Provincial Government encourage attendance at approved conferences, seminars and

workshops planned and organized by duly recognized educational and municipal associations to assist in the improvement of administration and in other areas of interest and concern to elected and appointed representatives. Expenses incurred could be approved for grant purposes.

APPOINTED ADMINISTRATIVE OFFICIALS.

The Association recommends most earnestly that terms of reference be laid down to govern the qualifications of business administrators, secretary-treasurers and clerks of municipalities.

S U M M A R Y

This Brief, then, strives to indicate the following:-

1. The need for correction of the unfair burden on real estate.
2. The need to establish larger units of administration and teaching in rural and smaller urban areas.
3. The need for greater national participation in financing education, because it is a social and national service.
4. The need for consideration of areas of tax reduction through improved governmental administration.
5. The need for consideration of waste of the tax dollar in so far as it involves:-
   - (a) Human Resources.
   - (b) Material Resources.
   - (c) Days and terms of the school year.
   - (d) Improved local administration through improved qualifications of elected and appointed personnel and of appointed officials.

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